

GUADALUPE APPRAISAL DISTRICT



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REGULAR SESSION OF THE BOARD OF DIRECTORS

May 5, 2021

1. CALL TO ORDER

Dr. Gilcrease called the meeting to order at 5:30 p.m.

2. ROLL CALL

All members were in attendance. Others present were Erich Strey, and Peter Snaddon.

3. CITIZENS' COMMENTS – None.

4. TAXPAYER LIAISON REPORT – None.

5. ACTION: APPROVAL OF MINUTES OF THE REGULAR MEETING HELD APRIL 7, 2021 – Mr. Perkins made a motion to approve the minutes of the regular meeting held April 7, 2021. Mr. Amador seconded the motion, and passed unanimously.

6. ACTION: APPROVAL OF FINANCIAL STATEMENT FOR MARCH 2021 – Snaddon said the District has come in under budget for March 2021. Mr. Dunn made a motion to approve the financial statement for February 2021. Mr. Amador seconded the motion, and passed unanimously.

7. EXECUTIVE SESSION: For a private consultation with the Board's Attorney with respect to pending or contemplated litigation, settlement offers, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas, clearly conflicts with this chapter, authorized and pursuant to Texas Government Code (Sec. 551-071). – The Board did not go into executive session.

8. EXECUTIVE SESSION: The Board may retire to executive session to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee or to hear a complaint or charge against an officer or employee, authorized and pursuant to Texas Government Code (Sec. 551-074) – The Board did not go into executive session.

9. DISCUSSION/ACTION: TAKE ANY ACTION BASED ON DISCUSSION HELD IN CLOSED SESSION UNDER AGENDA ITEM #7 – No action taken.

10. DISCUSSION/ACTION: TAKE ANY ACTION BASED ON DISCUSSION HELD IN CLOSED SESSION UNDER AGENDA ITEM #8 – No action taken.

11. DISCUSSION/ACTION: PRESENTATION AND APPROVAL OF 2020 G.A.D. AUDIT REPORT BY ARMSTRONG, VAUGHAN, & ASSOCIATES, P.C. – Snaddon introduced Mrs. Debbie Fraser of Armstrong, Vaughan, & Associates, P.C. Mrs. Fraser said that the total fund balance was \$2,109,867 and \$2.1 million is cash and investments. Total liabilities were \$774,455 with \$667,000 in prepaid revenue from the jurisdictions. The District had \$1.3 million total fund balance with \$886,000 available to spend in the following year, which equates to about 4 months of District expenses. Mrs. Fraser asked the Board to flip to page 34 and said \$3,474,000 had been budgeted and the District brought in \$3,396,000 and \$102,000 is a carryover from the prior year. Mrs. Fraser said for Personnel Services and Related Expenditures the budgeted amount was \$2.5 million and the District spent \$2.2 million leaving \$300,000 positive variance. Operational Supplies and Expenditures was budgeted in the amount of \$302,242 and the District spent \$286,000 leaving a \$15,000 positive variance. Mrs. Fraser went on to say, Professional and Other Services had been budgeted in the amount of \$300,951

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with an amount spent of \$236,000 with a positive variance of \$64,000. Data Processing budgeted \$281,425 and spent \$243,683. Capital Lease budgeted amount was \$30,000 and the amount spent was \$36,000. The District had an excess of revenues of \$344,181. Mrs. Fraser said T.C.D.R.S. is funded on a full accrual basis, with the net pension liability of \$388,112, the District is almost 94% funded on the retirement plan. Government Financial Officers Association recommends at least 70% funded. Mr. Dunn made a motion to approve the financial audit for 2020. Mr. Perkins seconded the motion, and passed unanimously.

12. DISCUSSION: PRESENTATION OF 2022 PRELIMINARY BUDGET – Snaddon said some things are still under review. Snaddon said that he wanted to add the new parking lot project to the 2022 budget. Snaddon said that is the only large item that the District needed. The medical insurance estimate from last budget could sustain the 2022 budget as well.

13. Chief Appraiser’s Report

- a.) **1st Quarter Clerical Changes** – Snaddon presented the 1st Quarter Clerical Changes to the Board.
- b.) **2021 Notice of Appraisal Value Update** – Snaddon said that noticed has been run and will be sent out on April 9, 2021. Snaddon said 77,683 will be sent out which is about 81% of total count. Estimated preliminary value \$14,800,000,000.
- c.) **87th Legislative Session Update** – Snaddon said that SB63 could impact the District being an election year for the Board of Directors. This bill has to do with terms for the Board members.

14. Directors’ Report – None.

15. Adjournment –Mr. Amador made a motion to adjourn the meeting. Mr. Perkins seconded the motion, and passed unanimously. Dr. Gilcrease adjourned the meeting at 5:58 p.m.

Chair, Dr. Greg Gilcrease

ATTEST:

Secretary, Mr. Daryl John